



DUTY DRAWBACK FACILITY UNDER SECTION 99 CUSTOMS ACTS 1967

**ROYAL MALAYSIAN CUSTOMS DEPARTMENT
2017**





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- A -

INTRODUCTION



INTRODUCTION

CABINET 'S DECISION;

- Improvement In Iron And Steel Policy
- No Exemption on Import Duty (For Export Market)
- Implementation of Duty Drawback Facility Under Section 99 of Customs Acts 1967 For Importation of Raw Material on Iron and Steel to Be Used Directly In the Manufacturing of Finished Products For Export Market



DUTY DRAWBACK

LEGAL PROVISION ;

Section 99 Customs Act 1967

Drawback on imported goods used in manufacture or in packing.

(1) Where any imported goods are re-exported by the manufacturer as part or ingredient of any goods manufactured in Malaysia or as the packing, or part or ingredient of the packing, of such manufactured goods, then, if customs duty has been paid on such imported goods, the Director General may, on such re-export, allow to the manufacturer a full drawback of the duty so paid, if -



DUTY DRAWBACK

LEGAL PROVISION ;

Section 99 Customs Act 1967

- (a) the finished goods exported have been **manufactured on premises approved** by the Director General;
- (b) such **books and account are kept** as the Director General may require for the purpose of ascertaining the quantity of the goods used in such manufacture or for or in the packing of such manufactured goods;
- (c) such goods are **re-exported within twelve months** of the date upon which the import duty was paid or such **further period as the Director General may approve**;



DUTY DRAWBACK

LEGAL PROVISION ;

Section 99 Customs Act 1967

- (d) written notice has been given on the export declaration form that a claim for drawback will be made, and such claim is made in the prescribed form and established to the satisfaction of a senior officer of customs within six months of the date of such re-export or such further period as the Director General may approve; and
- (e) the finished goods shall be exported through such places or routes as the Director General may approve.



DUTY DRAWBACK

LEGAL PROVISION ;

Section 99 Customs Act 1967

(1A) In determining the amount of drawback of customs duty paid, the Director General may **allow drawback of such duty on waste or refuse resulting from such manufacture**, whether re-exported or otherwise:

Provided that such drawback shall only be allowed where the quantity of such waste or refuse has been proven to the satisfaction of the Director General.

(2) In this section the expression "**manufacturer**" includes any person to whom the manufactured goods have been sold or otherwise disposed of.



DUTY DRAWBACK

LEGAL PROVISION ;

Section 2 Customs Act 1967

“Manufacturer” means:

- (d) in other cases, the **conversion by manual or mechanical means of organic or inorganic materials into a new product by changing the size, shape, composition, nature or quality** of such materials and includes the assembly of part into a piece of machinery or other products, but does not include the installation of machinery or equipment for the purpose of construction;



- B -

DUTY DRAWBACK FACILITY



DUTY DRAWBACK FACILITY

Category of Applicant / Exporter;

1. Manufacturer who import raw materials / components / packaging materials / accessories to be used in the manufacturing finished products subsequently export



2. Manufacturers who import raw materials / components / packaging materials / accessories to be used in the manufacturing finished products and then sell the finished products to other manufacturers as input and export





DUTY DRAWBACK FACILITY

Category of Applicant / Exporter;

- Manufacturers who import raw materials / components / packaging materials / accessories used in the manufacturing and then sell the goods to the marketing company for export.



- Importers of raw materials who lease to subcontract manufacturer and subsequently export the finished goods





GOODS CATEGORIES

1. RAW MATERIAL

Materials used directly in the manufacturing of finished goods



2. COMPONENT

Un assemble part or element of a larger whole (finished goods)



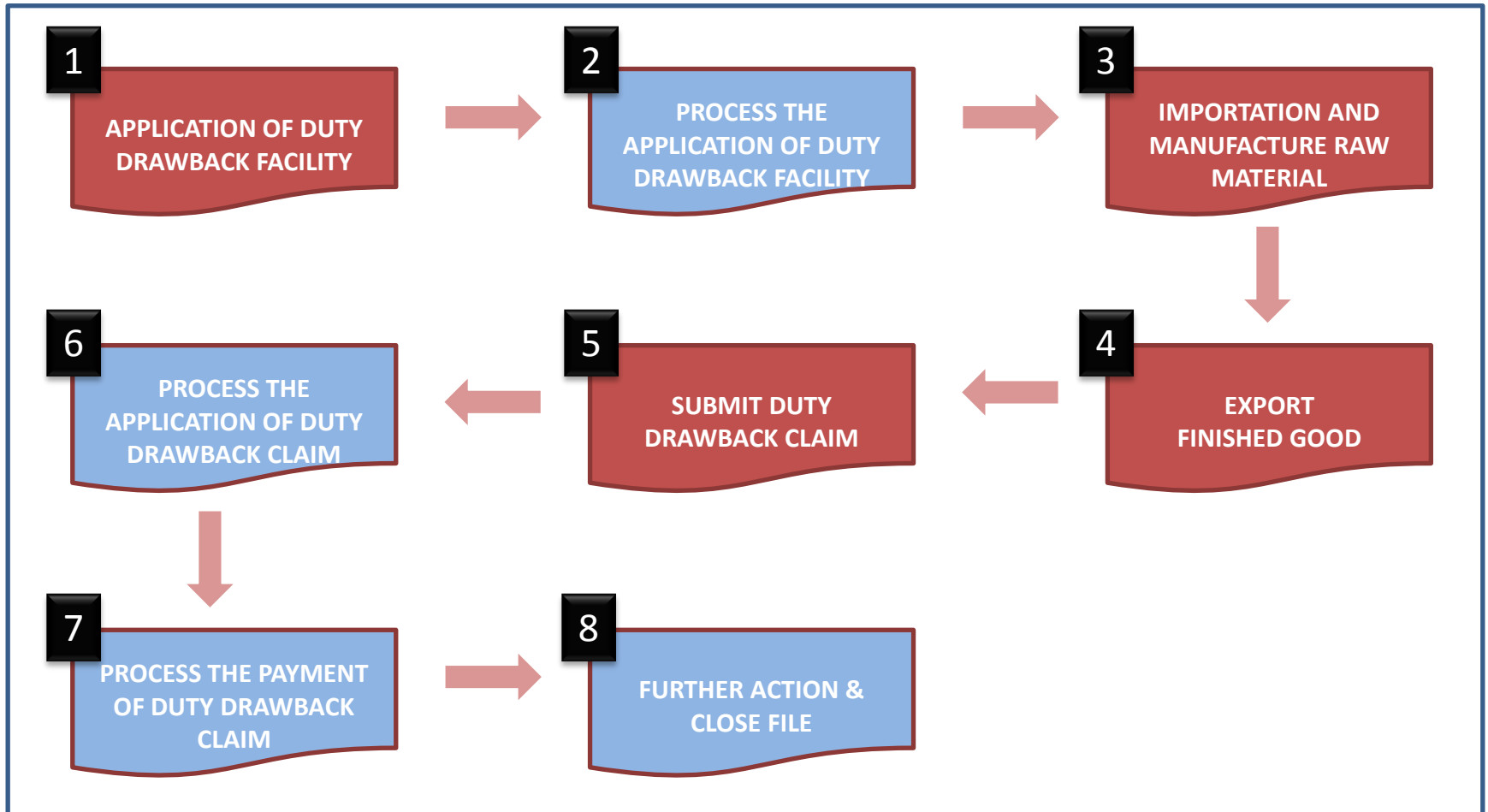


- C -
APPLICATION



APPLICATION

WORK FLOW



 Applicant

 RMCD



APPLICATION (F)

1. TO USE DUTY DRAWBACK FACILITY

a) First Time Application





Documents to be submitted;

- i. Covering letter
- ii. Attachment B (Application for duty drawback facility)
- iii. Manufacturing license
- iv. Registration of Company, Memorandum and Article of Association, Form 9, 24, 44 & 49
- v. Company's location map
- vi. Manufacturing process and work flow process
- vii. List of raw materials and finished goods



APPLICATION (F)

- i. Covering letter for duty drawback facility


   

Ruj: PROD/2015/002

27 JULAI 2015

Pengarah Kastam Negeri,
Cawangan Perindustrian,
Kompleks Kastam Diraja Malaysia,
No.22 jalan SS 6/3,Kelana Jaya,
47301 Petaling Jaya,Selangor

Tuan,



PERMOHONAN KEMUDAHAN TARIKBALIK DUTI/CUKAI DI BAWAH SEKSYEN 99 AKTA KASTAM 1967/SEKSYEN 29 AKTA CUKAI JUALAN/SEKSYEN 19 AKTA EKSAIS 1976

Perkara diatas adalah dirujuk.

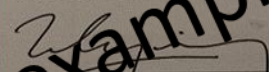

2. Bersama-sama ini disertakan dokumen-dokumen yang diperlukan iaitu:

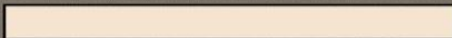
i.Lampiran B(P.T.K BIL.14) yang telah lengkap diisi.	(2 salinan)
ii.Proses pengilangan / carta aliran.	(2 salinan)
iii.Gambar bahan mentah/barang siap.	(2 salinan)
iv.Lesen Mengilang	(1 salinan)
v.Pendaftaran Syarikat M.A.A, Borang 9/13,Borang 24/49.	(1 salinan)
vi.Pelan Lokasi Syarikat	(1 salinan)
vii>Nama,no,K/P,Jawatan dan Tandatangan pegawai yang diberi kuasa (3 kali tandatangan)	(1 salinan)
viii.Penyata Bank	(1 salinan)

3. Sekiranya terdapat sebarang masalah,pihak tuan bolehlah menghubungi pegawai kami iaitu (Lee Kok Onn, Pengurus Pengeluaran ,017-218 7637) untuk mendapatkan penjelasan lanjut.

4. Perhatian dan kelulusan pihak tuan amatlah kami harapkan.

Sekian terima kasih.


Lee Kok Onn
Pengurus Besar


 (014710-W)

alan Kenanga 1, Seksyen BB11, Bandar Bukit Beruntung 48300 Rawang, Selangor Darul Ehsan
Tel: +603 6028 3811 (Hunting) Fax: +603 6028 3881 Email:enquiry@benelli.keeway.my



APPLICATION (F)

ii. Attachment B (Application for duty drawback facility)

PERINTAH TETAP KASTAM BILANGAN 14

Permohonan Untuk Menggunakan Kemudahan Tarikbalik (Duty Drawback)
Di Bawah Seksyen 99 Akta Kastam 1967
Seksyen 29 Akta Cukai 1972 dan Seksyen 19 Akta Eksais 1976

BIL	Maklumat-Maklumat Yang Diperlukan (Information Required)	Butir-Butir Penerangan (Particulars Of Information)
1	Nama dan alamat syarikat <i>Name & address of company</i>	
2	Nama kilang (jika berlainan dari 1) <i>Address(if different from above)</i>	
3	Nama barang-barang pengeluaran syarikat yang dieksport dan kod tariff kastam <i>Finished goods of the company which are exported and the Customs Tariff No.</i>	
4	Tarikh pengeksportan barang siap dijangka bermula <i>Expected date on which the finished goods will be exported</i>	
5	Nama bahan-bahan mentah/komponen/bahan pembungkusan dan kod tariff kastam/nombor butiran duti eksais yang berkehendakkan tarikbalik duti(senaraikan dalam lampiran) <i>Description of raw materials/components/packing material and customs tariff number exercise duty item number requiring duty drawback(attach appendix)</i>	

6	Komposisi serta berat tiap-tiap jenis bahan mentah belahan yang digunakan bagi membuat tiap-tiap barang siap di eksport.(senaraikan dalam lampiran). Sertakan bukti-bukti campuran bahan-bahan mentah/belahan misalnya perakuan atas formula dari pegawai teknikal syarikat diatas tiap jenis barang-barang tuan jika ada <i>Composition including weight of each type of raw material/component used in the manufacture of the finished goods which is exported.(Attach appendix).Attach confirmation of composition or raw material/components e.g. Certification or formula from technical officer of the company on each type of goods.</i>	
7	Cara pengiraan tarikbalik duti bagi tiap-tiap jenis barang siap <i>Method of calculation of duty drawback on each type of finished goods</i>	
8	Nyatakan % hampas yang didapati dalam pengilangan <i>State the percentage of wastage in the manufacturing process</i>	
9	Ringkasan cara-cara membuat tiap-tiap jenis barang-barang itu(sertakan carta aliran) <i>Brief description of manufacturing process for each type of finishing goods.(attach flow chart)</i>	
Tarikh :
<div style="font-size: 48px; opacity: 0.5; transform: rotate(-15deg); pointer-events: none;">example</div>		(Tandatangan Pegawai/Pengurus Syarikat) Nama:..... Jawatan: Cop Syarikat:



APPLICATION (F)

1. TO USE DUTY DRAWBACK FACILITY

b) Additional Application

To be submitted when there is any change;

- i. Usage and Composition of raw materials
- ii. Finished goods
- iii. Manufacturing premise address
- iv. Duty drawback calculation formula

Documents to be submitted;

- i. Covering letter
- ii. Attachment B (Application for duty drawback facility)
- iii. Manufacturing process and work flow process



APPLICATION (C)

2. DUTY DRAWBACK CLAIM

Documents to be submitted;

- i. Covering Letter
- ii. Form JKED No. 2 (Claim For Refund/Drawback of Duty/Tax)
- iii. Copy of Attachment D (Approval of Duty/Tax Drawback Facility)
- iv. Attachment F (Statement of Duty Drawback Calculations Claim)
- v. Claim Summary
- vi. Bank Statement
- vii. Import Documents (Customs Form, Bill of Lading, Invois, Packing List)
- viii. Export Documents (Customs Form, Bill of Lading, Invois, Packing List)
- ix. Other documents (if required)



APPLICATION (C)

i. Covering letter for duty drawback claim

drawbac SURA

15 Februari 2016

10 nonan tuntutan(Myron2015)-9

Ruj Tuan: KE.WB(83)824/05/394kt.21(5),(8),(13),(19),(24),(33)(41),(42),(43),(49),(53),(58),(62),(68),(69),(70),(76),(77),(78),(83),(91),(93),(94),
KE.WB(83)824/05/394kt.22(14),(20),(25),(29)
Alt/15-04-01-Myron2015(12)&
Alt/15-06-30-Myron2015(25)

Ruj kami: Alt/16/02/15/Myron2015-9

Ketua Pengarah Kastam
Cawangan Perindustrian
Jabatan Kastam & Eksais Diraja Malaysia
Aras 3, Block B, Kompleks Kastam Diraja Malaysia
Wilayah Persekutuan Kuala Lumpur
Jalan SS 5/18, Kelana Jaya, Selangor Darul Ehsan

Tuan,


PERMOHONAN UNTUK TUNTUTAN KEMUDAHAN TARIKBALIK DUTI/CUKAI

Kami dengan ini mengemukakan dokumen-dokumen yang disusun mengikut susunan berikut untuk menuntut tarikhbalik duti kastam/ cukai mengikut Seksyen 99 & 29 Akta Kastam 1967 & Cukai Jualan 1972 mengenai barang-barang yang telah dikilang di UPA Press Sdn Bhd, Lot 27678, Simpang Salak South Industrial Area, Batu 5 1/2, Jalan Sungai Besi, 57100 Kuala Lumpur.

- 6 set Borang Import Kastam No. 1 (termasuk 1 salinan asal & 1 salinan fotostat)
*B10104039448 B10106001713 **B10107011532 ***B18107028238 ****B10112015915
****B10109038560
* Cuma dua salinan borang K1 sahaja dikemukakan kerana salinan asalnya telah dikemukakan kepada pihak Tuan semasa kami membuat tuntutan tarikhbalik di bawah rujukan NGT2015-3
** Cuma dua salinan borang K1 sahaja dikemukakan kerana salinan asalnya telah dikemukakan kepada pihak Tuan semasa kami membuat tuntutan tarikhbalik di bawah rujukan Office Depot2015-4
*** Cuma dua salinan borang K1 sahaja dikemukakan kerana salinan asalnya telah dikemukakan kepada pihak Tuan semasa kami membuat tuntutan tarikhbalik di bawah rujukan Myron2015-8
**** Cuma dua salinan borang K1 sahaja dikemukakan kerana salinan asalnya telah dikemukakan kepada pihak Tuan semasa kami membuat tuntutan tarikhbalik di bawah rujukan Tullon2015-5
***** Cuma dua salinan borang K1 sahaja dikemukakan kerana salinan asalnya telah dikemukakan kepada pihak Tuan semasa kami membuat tuntutan tarikhbalik di bawah rujukan KE.WB(83)824/05/13(099)
- 6 set Inbois Import (termasuk 1 salinan asal & 1 salinan fotostat) yang berkaitan dengan Borang Kastam Import No. 1
- 8 set Borang Eksport Kastam No. 2 (termasuk 1 salinan asal & 1 salinan fotostat)
B18209003050 B18209003049 B18209008103 B18209008102 B18209008101 B18209015499
B18209020878 B10209015180
- 8 set Inbois Eksport dan Packing List (termasuk 1 salinan asal & 1 salinan fotostat) yang berkaitan dengan Borang Kastam Eksport No. 2
- 2 set Penyata Pengiraan Tuntutan (Import & Eksport)
- 1 set Pengesahan Jumlah Duti/Cukai Jualan Yang Dituntut
- 1 set Borang 'F1' & 'F2'
- 1 Set Borang 'AA' & 'BB'
- 2 set Borang Tuntutan Kastam JKED 2 yang telah dilengkapkan
- 1 salinan fotostat surat kelulusan tarikhbalik duti

Sekian dimaklumkan. Terima kasih.

Yang benar,


M'SIA

Pentadbiran & Perjawatan

16 FEB 2016

09/15



APPLICATION (C)

iii. Copy of Attachment D Approval of Duty Drawback Facility



JABATAN KASTAM DIRAJA MALAYSIA
Wilayah Persekutuan Kuala Lumpur,
Bahagian Perkastaman,
Cawangan Perindustrian,
Aras 3 Blok B, No.22, Jalan SS 6/3, Kelana
Jaya 47301 Petaling Jaya, Selangor Darul
Ehsan, MALAYSIA.



Telefon : +603 78840812
Faksimili : +603 78045911
Laman Web : www.customs.gov.my

Rujukan Kami : KE.WB (83) 824/05/179 Klt. 7 (47)
Tankh : 28 Safar 1437H
10 Disember 2015

Pengurus
Yokogawa Electric (Malaysia) Sdn Bhd
No.9, Jalan Industri PBP 3
Taman Industri, Pusat Bandar Puchong
47100 Puchong
Selangor, Malaysia

Tuan,

KELULUSAN KEMUDAHAN TARIKBALIK DUTI DIBAWAH SEKSYEN 99 AKTA KASTAM 1967 DAN SEKSYEN 29 AKTA CUKAI JUALAN 1972

Adalah saya diarah merujuk kepada surat tuan DD/YEM/060/1205 bertarikh 1
Disember 2015 dan perkara di atas adalah berkaitan.

2. Sukacita dimaklumkan bahawa permohonan tuan untuk mendapat kemudahan
tarikbalik duti/cukai dibawah seksyen 99 Akta Kastam 1967 dan seksyen 29 Akta
Cukai Jualan 1972 untuk mengilang "**Distributed Control System**" dan seterusnya
dieksport ke luar negara dengan menggunakan bahan mentah seperti di Permohonan
Kemudahan, **LAMPIRAN B** di alamat tersebut diatas adalah **diluluskan** mengikut
tarikh permohonan diterima tertakluk kepada syarat-syarat di dalam **LAMPIRAN E**.

3. Sila kemukakan surat kelulusan ini bersama lampiran bahan mentah dan barang
siap yang telah diluluskan semasa membuat permohonan tuntutan kelak.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"

()
Bahagian Perkastaman
Cawangan Perindustrian
b.p. Pengarah Kastam
Wilayah Persekutuan Kuala Lumpur

BERKHIDMAT MENYEJAHTERAKAN RAKYAT

example



APPLICATION (C)

iv. Attachment F (Statement of Duty Drawback Calculations Claim)

BIL	DISKRIPSI BAHAN MENTAH	KETERANGAN IMPORT						PENGILANGAN		KETERANGAN EKSPORT						TUNTUTAN JUMLAH DUTI YANG DITUNTUT
		KOD TARIF	TARIKH BAYARAN DUTI KASTAM / NO. RESIT	NO. BORANG KASTAM 1	KUANTITI DIIMPORT / DIBELI	JUMLAH DUTI DIBAYAR	JUMLAH DUTI DIBAYAR SEUNIT	DISKRIPSI BARANG SIAP	KUANTITI DIBUAT	KUANTITI DIEKSPORT	BAKI STOK KELUARAN SIAP	TARIKH EKSPORT	NO. BORANG KASTAM 2	BAHAN-BAHAN MENTAH YANG DIGUNAKAN		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	SEUNIT Barang Siap	JUMLAH	(17)
1	Castor Wheel	8302.201100	14-Aug-08 112709IM	B10108015649	15,000.00 Pcs	14,053.84	0.9369 ↓ = (7)/(6)	Ind. Sew. Machine Stand c/w castor wheel	3750	200	3,550	22.12.08	J10-2-XX1	4	800	749.52 ↓
								Ind. Sew. Machine Stand c/w castor wheel		300	3,250	26.12.08	J25-2-XX2	4	1,200	1124.28
JUMLAH						14,053.84				500.00	3,250				2,000	1,873.80

Formula Tarikbalik Duti :

4pcs Castor Wheel : 1 Set Ind. Sew Machice

Saya mengaku bahawa semua butir-butir diatas adalah benar

Tandatangan :

Nama :

No. K/P :

Pangkat :

Tarikh :

Cop Syarikat :



APPLICATION (C)

v. Claim summary

PENGESAHAN JUMLAH DUTI/CUKAI JUALAN YANG DITUNTUT

Rjukan Tarikh Tuntutan Sekarang	No. Borang Kas. 1/no. 9 Yang Digunakan Dalam Tuntutan	Jumlah Duti/Cukai Yang Dibayar (RM)	Jumlah Duti/Cukai Yang Telah Dituntut (RM)	Nombor Pendaftaran Tuntutan Dahulu	Baki Duti/Cukai Yang Masih Ada Untuk Dituntut (RM)	Jumlah Duti/Cukai Yang Hendak Dituntut (RM)	No. Borang Kas. 2 yang Terlibat	Tarikh Eksport	*Baki Duti/Cukai Untuk Tuntutan Yang Berikut (RM)
	W20105018342	17,063.85				2,544.59	B10-2-12006387/15	10/12/2015	
	W20104052057	64,976.94				20,882.47	B10-2-12006387/15	10/12/2015	
	W20106036080	26,070.80				1,161.45	B10-2-12006387/15	10/12/2015	
		108,111.59				24,588.51			

Saya mengaku bahawa butir-butir di atas adalah benar

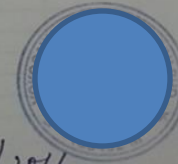
Tandatangan

-Example-

Nama :
No. K/P :
Pangkat :

Note : * Baki ini hendaklah tidak termasuk duti/cukai ke atas bahan mentah/ komponen yang telah menjadi hampas

Cop Syarikat :



Tarikh : 14/1/2016

PENY



REJECTED APPLICATION

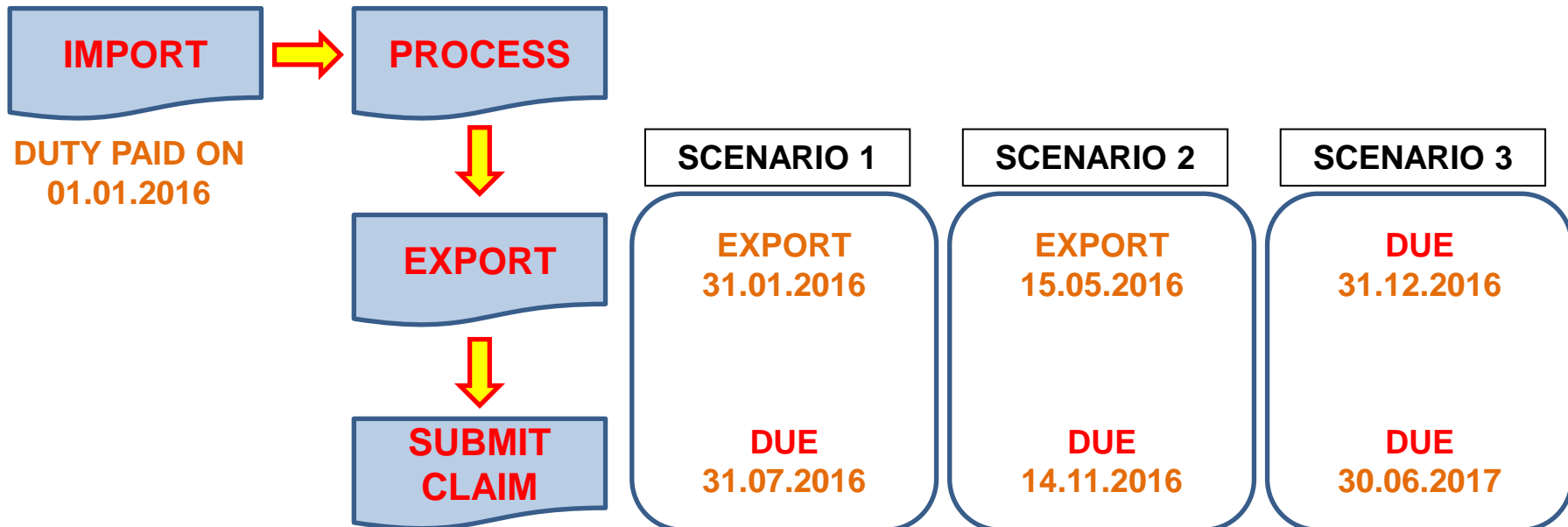
- D -

Rejected Drawback
Application



REJECTED APPLICATION

1. Exports of finished goods **exceeding a period of twelve months** from the payment of import duties on raw materials.
*DG's approval needed.
2. Submission of duty drawback claims **after six months** from the date of export of the finished goods *DG's approval needed





REJECTED APPLICATION

3. **Notice of claim is not specified** in the customs form number 2 or **choosing incorrect transaction type** during the declaration in the Customs Information System (CIS) *only correct transaction type will be entertained

KEK21 - ROAD MODE

KEK21 L 28-12-2015 15:00:03 SISTEM MAKLUMAT KASTAM (KDRM)

Form Reg. No: 2-01-700005/15 J10 Transaction Type: **NORMAL EXPORT**

NON DUTIABLE

APPR & REL

Importer Name: [REDACTED]
Exporter Code: B-165147W Certified
Exporter Name: [REDACTED]
Agent: [REDACTED]

Vehicle No.: NCY2792 Trailer: T/N3730
C.Note: 506203747TH Container Status: B-CONVENTIONAL
BL/AWB No. of Container: [REDACTED]
Container No.: [REDACTED]

Exemption Type: [] (General) [] (Treasury) [] / []
(LMW)

Export Permit 1: [] / [] S.T.A.: []
Export Permit 2: [] / []
Bank Guarantee: [] / [] Temp.Export: []
Other Form No.: [] / []
Sp. Treatment: []
WH Licence: [] / []
ADM No: [] / []
Invoice No: 506203747 Invoice Date: 31/12/14

Mode of Transport: [REDACTED]
Date of Export: 01/01/15 Selectivity: [REDACTED]
Place of Export: SHR Item: 5
Place of Discharge: SINGG Value: 68,724.73
VIA: [REDACTED] Duty: 0.00
Final Destination: SG EDuty: 0.00
Country of Origin: MY

FEX: 0.0000
Receive: 0.00 SG
Equivalent: 0.00
FOB: 68724.72
Insurance: 878.43 Weight (KGM): 11175.0000
Freight: 672.05 Measure (M3): 24.2500

Registration: 08/01/15 07:13 CGC SYSTEM
Approval: 01/01/15 12:00 CGC SYSTEM
Receiving: [REDACTED]
Release: 01/01/15 12:00 CGC SYSTEM
Block/Cancel: [REDACTED]

1 Menu 2 Clear 3 Close 4 Tab 5 6 Cancel 7 Bk/Hld 8 9 10 Update 11 Create 12 Inquiry

GM13N RECORD RETRIEVED.



REJECTED APPLICATION

- Transaction type 'D' should be chosen during the declaration in the Customs Information System (CIS)

KEK21 - ROAD MODE

KEK21 L 28-12-2015 14:54:36 SISTEM MAKLUMAT KASTAM (KDRM)

Form Reg. No: 2-01-700005/15 J10 Transaction Type: **D** EXPORT WITH DRAWBACK

Form Header Participant Item Cargo DGA / Remark

Importer Name: [REDACTED]
Exporter Code: B-165147W Certified
Exporter Name: [REDACTED]
Agent: [REDACTED]

Mode of Transport: [REDACTED]
Date of Export: 01/01/15 Selectivity: [REDACTED]
Place of Export: SHH Item: 5
Place of Discharge: SINSG Value: 68,724.73
VIA: [REDACTED] Duty: 0.00
Final Destination: SG EDuty: 0.00
Country of Origin: MY

Vehicle No.: NCY2792 Trailer: T/N3730
C.Note: 506203747IH Container Status: B-CONVENTIONAL
BL/AWB No. of Container: [REDACTED]
Container No.: [REDACTED]

Exemption Type: (General) (Treasury) - /
(LMW)

Export Permit 1: [REDACTED] S.T.A.: [REDACTED]
Export Permit 2: [REDACTED]
Bank Guarantee: [REDACTED] Temp.Export: [REDACTED]
Other Form No.: [REDACTED]
Sp. Treatment: Y
WH Licence: [REDACTED]
ADM No.: [REDACTED]
Invoice No: 506203747 Invoice Date: 31/12/14

FEX: 0.0000
Receive: 0.00 SG
Equivalent: 0.00
FOB: 68724.72 SMKGuide Check STS
Insurance: 878.43 Weight (KGM): 11175.0000
Freight: 672.05 Measure (M3): 24.2500

Registration: 08/01/15 07:13 CGC SYSTEM
Approval: 01/01/15 12:00 CGC SYSTEM
Receiving: [REDACTED]
Release: 01/01/15 12:00 CGC SYSTEM
Block/Cancel: [REDACTED]

1 Menu 2 Clear 3 Close 4 Tab 5 6 Cancel 7 Blk/Hid 8 9 10 Update 11 Create 12 Inquiry

GM13N RECORD RETRIEVED.



REJECTED APPLICATION

1. Lack of understanding - **exportation of finished good is done before getting approval** to use the facility of duty drawback.
2. Different description of the raw material / finished goods - **goods declared in the customs form number 2 is not the same as in the approval letter**
3. Duty drawback claim - **Claims on raw materials / finished goods not listed in the Approval Letter**
4. Company's documents are not properly kept - Using the **import and export documents which are not in line with the company's document** (stock card of raw materials, finished goods and manufacturing)
5. The company submits the accounting statement using the "raw materials usage formula" which is not in line with the approval letter.



RE-CAP

APPLICANT REGISTRATION PROCESS

- Submit Duty Drawback Facility Application
 - a) **First Time Application**
Documents to be furnished;
 1. Covering letter
 2. Attachment B (Application for duty drawback facility)
 3. Manufacturing license
 4. Registration of Company, Memorandum and Article of Association, Form 9, 24, 44 & 49
 5. Company's location map
 6. Manufacturing process and work flow process
 7. List of raw materials and finished goods
 - b) **Additional Application**—To be submitted when there is any change in;
 1. Usage and Composition of raw materials
 2. Finished goods
 3. Manufacturing premise address
 4. Duty drawback calculation formulaDocuments to be furnished;
 1. Covering letter
 2. Attachment B (Application for duty drawback facility)
 3. Manufacturing process and work flow process

RMCD

- Accept and process complete application form and supporting documents
- Issuance of Approval of Duty/Tax Drawback Facility (Attachment D)

DRAWBACK APPLICATION

- Import raw materials/components/packaging materials/accessories to be used directly in the manufacturing processes
- Manufacture goods
- Export finished goods (Within 12 months upon the date of import duty was paid)
- Submit Duty Drawback Claim Application (Within 6 months after exportation)
Documents to be furnished;
 1. Covering Letter
 2. Form JKED No. 2 (Claim For Refund/Drawback of Duty/Tax)
 3. Copy of Attachment D (Approval of Duty/Tax Drawback Facility)
 4. Attachment F (Statement of Duty Drawback Calculations Claim)
 5. Claim Summary
 6. Bank Statement
 7. Import Documents (Customs Form, Bill of Lading, Invois, Packing List)
 8. Export Documents (Customs Form, Bill of Lading, Invois, Packing List)
 9. Other documents (if required)

RMCD

- Accept and process completed application form.
- Verify and approval process
- Payment
- Further actions
- Close file



FOR FURTHER ENQUIRIES AND CLARIFICATIONS PLEASE REFER TO;

Customs Division
Head Quarters
Royal Malaysian Customs Department,
Putrajaya.
Tel : 03-8882 4812
Fax : 03-8882 2655

Customs Division (Industry)
Drawback Section
Wilayah Persekutuan Kuala Lumpur
Tel : 03-78843986
Royal Malaysian Customs Department
Tel & Fax – can be viewed from;
www.customs.gov.my



**THANK
YOU**